



# MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

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## AFFIDAVIT REGARDING PURCHASES OF AIRCRAFT PARTS

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I present this affidavit to \_\_\_\_\_ and certify under penalty of perjury that purchases made by me are repair or replacement parts to be used exclusively in the following aircraft:

Make: \_\_\_\_\_

Model: \_\_\_\_\_

Year: \_\_\_\_\_

I believe these purchases are exempt from Maine sales and use tax under 36 MRSA § 1760, sub-§88-A. I understand that I assume full liability for payment to the State of Maine of any use taxes, together with penalties and interest, that may later be determined to be due on any purchases covered by this affidavit because of a taxable use of the property.

\_\_\_\_\_  
NAME OF PURCHASER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
CITY

\_\_\_\_\_  
STATE

\_\_\_\_\_  
ZIP

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE

**NOTICE TO RETAILERS:** This affidavit is to be retained in the records of the seller to document the qualification of exemption of any sale claimed exempt under 36 M.R.S.A. § 1760, sub§ 88-A. Retailers making exempt sales covered by this certificate must appropriately mark or stamp all invoices to indicate whether they are exempt sales. This affidavit must be taken in good faith by the seller. The good faith of the seller will be questioned if the seller knows, or has reason to know, that the person making the purchase will not be using the goods for the intended purpose.